RULES OF PROCEDURE
OF THE CO-ORDINATING BODY OF THE CONVENTION ON
MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

as of June 2015

I. MANDATE OF THE CO-ORDINATING BODY

In accordance with Article 24(3) and (4) of the Convention, the Co-ordinating Body is responsible for monitoring the implementation and development of the Convention. To that end, the Co-ordinating Body shall recommend any action likely to further the general aims of the Convention and, in particular:

- shall act as a forum for the study of new methods and procedures to increase international co-operation in tax matters;
- may recommend, where appropriate, revisions or amendments to the Convention;
- may, at the request of a Party to the Convention, furnish opinions on the interpretation of provisions of the Convention;
- shall serve as the body through which decisions are taken by the Parties to the Convention to invite States to become Parties to the Convention pursuant to Article 28(5) of the Convention; and
- may co-ordinate the implementation of Multilateral Competent Authority Agreements related to the exchange of information and concluded on the basis of the Convention and may recommend amendments to such agreements.

II. COMPOSITION OF THE CO-ORDINATING BODY

1. The Co-ordinating Body is composed of representatives of the competent authorities of the Parties to the Convention. It includes the competent authorities of territories to which the Convention applies, where different from the competent authorities of the relevant State and where listed in Annex B to the Convention.

2. States that have signed the Convention but not yet deposited their instrument of ratification, acceptance or approval are entitled to be represented at the meetings of the Co-ordinating Body as observers.

3. As a general rule, representatives of the Council of Europe Secretariat shall be invited to attend meetings of the Co-ordinating Body as observers.

4. The Co-ordinating Body may invite other jurisdictions, organisations or experts to attend its meetings, in whole or in part, as ad hoc observers.

5. The persons referred to in sections II(1) and II(2) are referred to in this document as “CB delegates”.

III. CHAIR AND VICE-CHAIRS OF THE CO-ORDINATING BODY

1. Designation
(i) The Co-ordinating Body shall elect one Chair and two Vice-Chairs. It may decide, in the light of experience, to elect a third Vice-Chair. The Chair and the Vice-Chairs are hereafter referred to as “Officers”.

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(ii) The Chair and the Vice-Chairs shall be designated by mutual agreement through a transparent and fair process involving all CB delegates. In the absence of mutual agreement of the CB delegates, election of the Chair and the Vice-Chairs shall require a two-thirds majority of the Parties to the Convention at the first ballot and a simple majority of the Parties to the Convention at the second ballot.

(iii) The Chair and Vice-Chairs will serve an initial term of 2 years and are eligible for re-election for 2 additional terms of 2 years. Officers can serve a maximum of 3 terms, i.e. 6 years in total, although the Co-ordinating Body could decide to extend this term if no other suitable candidate were available. A new Chair would not necessarily be chosen from the Vice-Chairs.

(iv) Officers shall remain in place until the new Officers are elected.

(v) It is usual for the Secretariat to take the chair during the election of the Chair.

(vi) Nominations are sought by the Secretariat and made available to the Co-ordinating Body before the election. All CB delegates are eligible to be designated as an Officer of the Co-ordinating Body.

(vii) If, in the course of the term of his/her office, an Officer is unable to continue to act as an Officer a new Officer shall be designated for the unexpired term in accordance with the procedure described above.

2. Functions

(i) The Chair is responsible for:
- convening meetings of the Co-ordinating Body, and determining the date of the meetings in consultation with the Vice-Chairs and Secretariat;
- opening and closing each meeting;
- conducting business and ensuring that the Co-ordinating Body’s Rules of Procedure and established practices are complied with;
- determining, where necessary after consultations, the order in which reports or proposals will be considered;
- giving the floor to CB delegates and, at his/her discretion to ad hoc observers, and ensuring that they respect the speaking time allocated to them;
- summarising the conclusions reached by the Co-ordinating Body;
- paying due regard, in carrying out his/her duties, to the views of all CB delegates;
- deciding, on grounds of urgency, to reduce the normal period of three weeks for the written procedure as provided (see Section IX(2) below);
- determining any question of procedure arising in the course of a meeting, in conformity with existing rules and established practice.

(ii) In the absence of the Chair in a meeting, a Vice-Chair shall take his/her place.

IV. STEERING GROUP OF THE CO-ORDINATING BODY

1. Establishment

The CB may decide to establish a Steering Group. If established, the rules in this section IV will apply. References in this document to a “Steering Group” will only apply at such time as the Co-ordinating Body decides to establish a Steering Group.

2. Designation

(i) The Steering Group includes the Chair, the Vice-Chairs and four other members. The other members shall be elected from among the Co-ordinating Body delegates to the Co-ordinating Body by the same method as the Chair and Vice-Chairs, taking into account, in particular, geographical distribution and the representation of different legal and tax systems. The Co-ordinating Body may decide, in the light of experience and the number of signatories, to increase the number of other members in the Steering Group.

(ii) The other members of the Steering Group shall be elected for a term of office of 2 years. They may be re-elected.
3. Functions
The Steering Group shall further the aims and support the work of the Co-ordinating Body and carry out all functions conferred upon it by the Co-ordinating Body. In particular, the Steering Group shall:
- assist the Chair in the preparation of the meetings;
- prepare the programme of activities and propose priorities to the Co-ordinating Body for future work;
- assist in the preparation of important issues for discussion/consideration by the Co-ordinating Body;
- report back to the Co-ordinating Body on its activities between the plenary meetings;
- deal with any other matter specifically delegated to it by the Co-ordinating Body.

V. SECRETARIAT
In accordance with Article 24(3) of the Convention, the Co-ordinating Body operates under the aegis of the OECD, whose Secretariat is responsible for supporting the activities of the Co-ordinating Body.

VI. MEETINGS
1. The Co-ordinating Body and its Steering Group shall meet once a year, unless the Chair, in consultation with the Vice-Chairs and the Secretariat, decides otherwise. Meetings shall generally be held at the OECD headquarters in Paris unless the Chair, in consultation with the Vice-Chairs and the Secretariat, decides otherwise.

2. Additional meetings may be scheduled as the circumstances require. If appropriate, meetings may be conducted remotely via teleconference, or other such electronic means.

VII. AGENDAS
1. The Chair with the assistance of the Secretariat shall draw up a provisional agenda for each meeting of the Co-ordinating Body and of the Steering Group.

2. The provisional agenda shall be communicated to Co-ordinating Body delegates as early as possible and at least 3 weeks in advance of each meeting and related documents at least 2 weeks in advance of each meeting.

3. Any Co-ordinating Body delegate shall have the right to propose an item for inclusion in the provisional agenda.

4. The agenda of each session or meeting shall be adopted by the Co-ordinating Body delegates.

VIII. SUMMARY RECORDS
A summary record of each meeting of the Co-ordinating Body shall be drafted and approved, by Co-ordinating Body delegates through written procedure, following each meeting.
IX. DECISION-MAKING

1. General
   (a) Unless the Rules of Procedure specifically provide otherwise or the Co-ordinating Body unanimously agrees otherwise, decisions shall be taken by mutual agreement i.e. consensus among the Co-ordinating Body delegates. In the absence of mutual agreement, a decision shall require a two-thirds majority of the Co-ordinating Body delegates.

   (b) Written procedure may be used by the Co-ordinating Body to reach decisions. Unless otherwise indicated, as from the date of notification of the document launching the written procedure, Co-ordinating Body delegates shall have three weeks to request that the matter be examined by the Co-ordinating Body. Silence will be taken as approval. Provided that there are no objections and no Co-ordinating Body delegate requests that the matter be discussed orally by the Co-ordinating Body, the decision shall be deemed approved at the end of the period referred to above, and the Co-ordinating Body shall be informed accordingly.

2. Decision to Invite States to Become a Party to the Convention
   Pursuant to Article 28(5) of the Convention, the decision to invite any State to become a Party to the Convention is taken by consensus by the Parties to the Convention through the Co-ordinating Body. The procedure is as follows:
   (a) One of the Depositaries receives a request from country X to be invited to sign and ratify the amended Convention and transmits it to the Secretariat.

   (b) The Secretariat transmits the request to Co-ordinating Body delegates together with any relevant background information. Co-ordinating Body delegates begin their review.

   (c) The Secretariat sends the confidentiality and data safeguard questionnaire to country X asking them to reply as soon as possible.

   (d) Country X provides responses to the questionnaire.

   (e) The Secretariat sends the responses to Co-ordinating Body delegates. The Co-ordinating Body delegates have 4 weeks from the date the responses are sent to (i) indicate their approval of the invitation, (ii) request additional time, (iii) request additional information, (iv) request that the decision is postponed, or (v) indicate that they see an objection to the invitation. The Secretariat will endeavour to ensure that Co-ordinating Body delegates provide input within the prescribed period.

   (i) Approval of the invitation. If all Co-ordinating Body delegates indicate their approval of the invitation, the Parties will have agreed by consensus to invite Country X to sign (see step (f)). If a Co-ordinating Body delegate does not respond within the prescribed period, a conference call of the Chair, the Secretariat and that delegate will be held within 2 weeks. Failure by that delegate to participate in the conference call will indicate approval of the invitation.

   (ii) Request additional time. If any of the Co-ordinating Body delegates request additional time to respond, an additional two weeks will generally be added. Co-ordinating Body delegates wishing to request an extension of more than 2 weeks should consult with the Chair.

   (iii) Request additional information. If a Co-ordinating Body delegate asks additional questions and further information is necessary from Country X, the Secretariat will ask Country X to provide the information. The Secretariat will circulate the additional information to Co-ordinating Body delegates. The Co-ordinating Body delegates will have 2 weeks from the date the additional information is sent to Co-ordinating Body delegates to indicate their approval of the invitation,
request additional time, request additional information, request that the decision is postponed, or indicate that they see an objection to the invitation.

(iv) Request that the decision is postponed. If a Co-ordinating Body delegate requests that the decision is postponed (e.g., to the point in time when certain legislative changes will have been introduced in Country X), the request must include an explanation. A conference call of Co-ordinating Body delegates will be held within 2 weeks from the end of the prescribed period so that the Co-ordinating Body delegate may explain during the call the reasons for the request.

(v) Objection to the invitation. If a Co-ordinating Body delegate indicates that it sees an objection to the invitation, an explanation should be included. A conference call of Co-ordinating Body delegates will be held within 2 weeks from the end of the prescribed period. The Co-ordinating Body delegate may explain during the call any objection to the invitation.

A conference call or meeting (which may include representatives of Country X) may be organized by the Secretariat at any point in the above process, either at the request of the Chair or at the request of Co-ordinating Body delegates after consultation with the Chair.

(f) At the end of step (e), if there is consensus by the Parties to invite Country X to sign, an invitation will be issued. If there is no consensus by the Parties that Country X should be invited to sign the Convention, or the decision has been postponed, Country X will be informed by the Chair.

3. Recommendation for revisions or amendments to the Convention
A decision to make a recommendation for a revision or amendment to the Convention shall be taken by mutual agreement of the Co-ordinating Body delegates. In the absence of mutual agreement of the Co-ordinating Body delegates, the decision shall require mutual agreement of the Parties to the Convention.

4. Opinions on the interpretation of provisions of the Convention
A decision to provide an opinion on the interpretation of provisions of the Convention and the approval of the opinion shall be taken by mutual agreement of the Co-ordinating Body delegates. In the absence of mutual agreement of the Co-ordinating Body delegates, the decision shall require mutual agreement of the Parties to the Convention.

X. MULTILATERAL COMPETENT AUTHORITY AGREEMENTS

1. Except for the cases specified in paragraph 2, decisions relating to a specific Multilateral Competent Authority Agreement shall be taken by mutual agreement i.e. consensus among the Co-ordinating Body delegates for jurisdictions whose Competent Authorities have the respective Multilateral Competent Authority Agreement in effect. In the absence of mutual agreement, a decision shall require a two-thirds majority of such Co-ordinating Body delegates, unless the respective Multilateral Competent Authority Agreement stipulates otherwise.

2. A decision to make a recommendation for an amendment to a Multilateral Competent Authority Agreement shall be taken by mutual agreement of Co-ordinating Body delegates that are signatories to the relevant Agreement. The proposed amendment may be adopted in accordance with the relevant provisions of the respective Multilateral Competent Authority Agreement.
XI. FINANCING

1. Except for the cases specified in paragraph 3, the signatories of the Convention shall make annual and equal contributions to cover the costs of the activities of the Co-ordinating Body, unless the signatory qualifies for the flat de minimis fee of the Global Forum on Transparency and Exchange of Information for Tax Purposes and has an annual GDP per capita that does not exceed the world average GDP per capita as published by the World Bank. If both conditions are met the signatory shall not be required to make an annual contribution. Contributions are due annually and not later than 60 days after the invoices are received.

2. States that become signatories to the Convention during the course of the year shall make a full annual contribution irrespective of what date the State signed the Convention.

3. The costs incurred by the activities of the Co-ordinating Body and the Secretariat in relation to a Multilateral Competent Authority Agreement will be borne by the signatories of the respective Multilateral Competent Authority Agreement in accordance with its terms or, if the matter is not addressed in the Agreement, in accordance with paragraphs 1 and 2.

XII. REPORTING (ARTICLE 24(5) OF THE CONVENTION)

In accordance with Article 24(5) of the Convention, Co-ordinating Body delegates shall report agreements reached regarding difficulties or doubts arising between two or more Parties regarding the implementation or interpretation of the Convention. Where appropriate, the Co-ordinating Body delegates will make the agreement available to the Secretariat which will circulate it to all Co-ordinating Body delegates.

XII. ANNUAL REPORT

The Chair, in consultation with the Vice-Chairs and the Secretariat, will prepare an Annual Report which will include:

- a summary of the main activities carried out by the Co-ordinating Body during the year;
- the signatures and ratifications of the Convention, as well as the territorial extensions, that took place during the year;
- the signatures of Multilateral Competent Authority Agreements based on the Convention;
- an overview of the costs incurred to support the activities of the Co-ordinating Body, including a list of the payments received and the payments due;
- planned activities for the next year.